

TAX WARRANTS

- * PRIOR TO A TAX WARRANT BEING ISSUED, THE DEPARTMENT OF REVENUE HAS SENT THE TAXPAYER AT LEAST ONE NOTICE, AND IN SOME CASES TWO, DEPENDING ON THE TYPE OF ASSESSMENT:
 - A) IF THE TAXPAYER HAS FILED A RETURN WITHOUT PAYMENT OR A PARTIAL PAYMENT, THEY WILL RECEIVE A 10-DAY NOTICE FOR PAYMENT IN FULL.
 - B) IF THE RETURN FILED HAS AN ERROR, OR THE DEPARTMENT HAS ISSUED AN ESTIMATED BILLING (USUALLY BASED ON PAST FILING HISTORY) THE TAXPAYER WILL RECEIVE A NOTICE GIVING THEM 60-DAYS TO PROTEST OR PAY THE BILLING.
- * IF THE LIABILITY IS NOT PAID, THE DEPARTMENT MAY ISSUE A TAX WARRANT TO THE COUNTY SHERIFF FOR COLLECTION.
- * PRIOR TO A TAX WARRANT BEING ISSUED TO THE COUNTY SHERIFF, THE DEPARTMENT WILL ISSUE A WARRANT TO THE COUNTY CLERK TO BE FILED. AT THAT TIME , THE WARRANT BECOMES A JUDGEMENT LIEN ON ALL PERSONAL AND/OR REAL PROPERTY AGAINST THE PERSON OWING THE TAX. THE LIEN IS VALID FOR 10-YEARS. THE DEPARTMENT MAY RENEW A LIEN FOR ADDITIONAL 10-YEARS BY FILING A RENEWAL TAX WARRANT WITH THE CLERK OF THE COUNTY IN WHICH THE LIEN PREVIOUSLY EXISTED.

TAX TYPES
PER THE INDIANA DEPT. OF REVENUE:

AFD	ALTERNATIVE FUEL DEALER
AFU	ALTERNATIVE FUEL USER
ALB	ALCOHOL BLENDER
AUD	AUTH. UNLICENSED FUEL DEALER
AUU	AUTH. UNLICENSED FUEL USER
AVT	AVIATION FUEL DEALER
BER	BEER
BNK	BANK
CAT	COUNTY ADMISSIONS
CED	COUNTY ECONOMIC DEVELOPMENT
CIG	CIGARETTE
CIT	COUNTY INNKEEPERS
CON	CONSUMER USE
COR	CORPORATION
EMP	EMPLOYMENT AGENCY
FAB	FOOD AND BEVERAGE
FDT	FUEL DEALERS
FID	FIDUCIARY
FUT	FUEL USERS
HAZ	HAZARDOUS WASTE
HCF	HAZARDOUS CHEMICAL FEE
IND	INDIVIDUAL INCOME
INH	INHERITANCE
INS	INSURANCE
INT	INTANGIBLE
LIQ	LIQUOR
MAT	MARINA FUEL DEALERS
MCS	MOTOR CARRIER SUR
MCT	MOTOR CARRIER ROAD
MFG	GASOLINE DISTRIBUTOR
MFR	GASOLINE REFUND
MLT	MALT BEVERAGE
MVR	MOTOR VEHICLE RENTAL EXCISE
OIT	OIL INSPECTION
OOS	OUT-OF-STATE USE
OTP	OTHER TOBACCO PRODUCTS
PCT	PRODUCTION CREDIT
PPD	PREPAID SALES
PST	PETROLEUM SEVERANCE
RCT	RAIL COMMUTER OR ELECTRIC
RST	RETAIL SALES
SAL	SAVINGS AND LOAN
SHT	SUPPLEMENT HIGHWAY
WIN	WINE
WTH	WITHHOLDING